

What is claimed is:

1. A magnetic recording medium, comprising a lower non-magnetic layer on one surface of a non-magnetic support, an upper magnetic layer on the lower non-magnetic layer, and a back coat layer on the other surface of the non-magnetic support, wherein the magnetic layer has a SENDUST abrasion volume S_{MC} of $3.0 \times 10^4 (\mu\text{m})^3/\text{m}$ or less and a ratio (S_{BC}/S_{MC}) of a SENDUST abrasion volume S_{BC} by the back coat layer to the SENDUST abrasion volume S_{MC} by the magnetic layer is in the range of 0.5 to 3.0.

2. The magnetic recording medium according to claim 1, wherein the SENDUST abrasion volume S_{BC} by the back coat layer is in the range of $0.4 \times 10^4 (\mu\text{m})^3/\text{m}$ or more and $4.0 \times 10^4 (\mu\text{m})^3/\text{m}$ or less.

3. The magnetic recording medium according to claim 1, wherein a surface roughness R_a of the back coat layer is 20nm or less.

4. The magnetic recording medium according to claim 1, wherein an AFM surface roughness R_a of the magnetic layer is in the range of 3.0 to 8.0nm.

5. The magnetic recording medium according to claim 1, wherein the magnetic layer has a thickness of 0.3 μm or less.

6. The magnetic recording medium according to claim 1, wherein a coefficient of kinetic friction of the back

coat layer is in the range of 0.10 to 0.40.

7. The magnetic recording medium according to claim 1, wherein a centerline average roughness Ra of the surface of the magnetic layer is in the range of 1.0 to 8.0nm.